

Panaji, 3rd November, 2022 (Kartika 12, 1944)

SERIES II No. 31

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

### EXTRAORDINARY

### No. 2

#### GOVERNMENT OF GOA

Department of Finance

Revenue &amp; Control Division

#### Order

No. 38/1/2017-Fin(R&amp;C)(Film-2)/943

Sub.: Reimbursement of State GST collected on exhibition of cinematographic film titled "Take It Easy" in the State of Goa for 30 days from the date of release of the movie.

Whereas, the Government of Goa, in public interest and for disseminating positive message amongst parents and teachers for ensuring that the innocence and unbiased humanity of the children are not impaired, has decided to promote the exhibition of cinematographic film titled 'Take It Easy' within the State of Goa.

And whereas, after careful consideration, Government of Goa hereby orders that, State Goods and Services Tax (SGST) paid by Multiplex/Cineplex/Cinema Theatre owners for provision of service of admission/entry to exhibition/screening of film 'Take It Easy' (hereafter referred as said film) in the State of Goa for 30 days from the date of release of movie (hereafter referred as said period), shall be reimbursed to them by the State Government subject to the following terms and conditions.

1) Multiplex/Cineplex/Cinema Theatre owner/exhibitor or cinema owner shall neither make any increase in the base price of admission/entry tickets

nor make any changes in the capacity of seats of different classes in the theatres during the said period, but shall continue with existing pricing and class patterns as were existing on the date of release of said film till the end of said period.

2) Exhibitor or cinema owner shall be liable to pay State GST as per applicable rates on screening of said film during said period. They shall make invoice and show applicable CGST/SGST thereon, but not collect SGST from the recipient/consumer (viewer). Moreover, they shall ensure that, the tickets sold for the said film during the aforesaid period bears the endorsement "*SGST not collected from recipient as per Government of Goa Order No. 38/1/2017-Fin(R&C)(Film-2)/943 dated 1st November, 2022 in anticipation of reimbursement*".

3) Exhibitor or cinema owner shall file returns as per GST Act and Rules made thereunder.

4) Exhibitor or cinema owner shall deposit the tax (CGST+SGST) chargeable on the admission/entry fee for exhibition of the said film while filing the returns.

5) The State GST part, although not collected from the recipients shall be paid by the Taxpayer (exhibitor or cinema owner as the case may be) as per prevailing GST Rules.

6) Claim for reimbursement:-

(a) The exhibitor or cinema owner shall file his claim for reimbursement of SGST amount paid on exhibition of said film during said period

before the Commissioner of State Taxes, Government of Goa within 60 days from the end of the said period in enclosed Form;

(b) The exhibitor or cinema owner shall submit complete details of movie halls and shows in which said film was played/screened/exhibited during said period and tickets sold date wise along with claim for reimbursement;

(c) Exhibitor or cinema owner shall submit the complete details of the tax (SGST and CGST) payable on such tickets sold during said period and the proof that he has remitted entire payable tax by filing GST returns of the relevant tax period;

(d) Exhibitor or cinema owner shall submit a Statement showing actual amount of tax collection made by him from the recipient/consumer (viewer) for the exhibition of said film during said period and the difference between tax paid and tax collected for which the exhibitor or cinema owner is eligible for reimbursement as per this Order;

(e) Exhibitor or cinema owner shall show the proof of not having collected the State GST amount from recipient/consumer (viewer) for the exhibition of said film during said period;

(f) The State GST payable or paid prior to the date of said period mentioned in this order or collected after the expiry of said period shall not be eligible for reimbursement;

(g) The claims for reimbursement of the State GST shall be submitted to the Commissioner of State Taxes, Government of Goa within the time limit given in this order and any claim filed thereafter shall be rejected forthwith;

(h) The Commissioner of State Taxes, Government of Goa shall verify every claim received and may sanction the same if found in order and due compliance of this Order and disburse the sanctioned amount by crediting the same to the Bank account furnished in claim form within 60 days from the date of receipt of claim;

(i) The Commissioner of State Taxes, Government of Goa shall provide an opportunity of hearing to claimant in case of any deficiency or non-compliance of the conditions is noticed and upon hearing the claimant may pass an order rejecting the part or whole of the claim for reasons to be recorded in the Order;

(j) An appeal against any Order passed under sub-clause (i) above shall lie before the Principal Secretary (Finance), Government of Goa within 30 days from the date of receipt of such Order.

Every Appeal filed shall be disposed by the Authority within 60 days after hearing both the parties.

7) Director of Information & Publicity, Government of Goa shall give wide publicity to this Order and ensure that a copy of this Order is continuously displayed at a prominent place near the Box Office and main entrance of each Multiplex/Cineplex/Cinema Theatre in the State of Goa throughout said period.

By order and in the name of the Governor of Goa.

*Pranab G. Bhat*, Under Secretary, Finance (R&C).  
Porvorim, 1st November, 2022.

#### FORM FOR CLAIMING REIMBURSEMENT OF SGST PAID ON EXHIBITION OF FILM 'TAKE IT EASY' WITHIN STATE OF GOA

[to be submitted to Commissioner of State Taxes, Government of Goa as per Order No. 38/1/2017-Fin(R&C)(Film-2)/943 dated 01-11-2022].

To,  
Commissioner of State Taxes,  
Government of Goa, 2nd Floor,  
Goa Rajya Kar Bhavan,  
Althino, Panaji-Goa.

I, the undersigned registered taxable person hereby submit this claim for reimbursement of SGST amount paid by me on exhibition of Film "Take It Easy" within the State of Goa for 30 days from the date of release of the movie.

- 1) GSTIN :
- 2) Legal Name :
- 3) Trade Name :
- 4) Principal Place :  
of Business
- 5) Details of location of Multiplexes/Cineplexes/  
/Cinema Theatres with seating capacity for  
which reimbursement is claimed:
- 6) Details of tax (CGST & SGST) due & payable  
on exhibition of said Film & proof of remittance  
of such tax amount (enclose Statement & filed  
return acknowledgement copies):
- 7) Statement showing date wise actual amount  
of tax collection made from the recipient/  
/consumer (viewer) for the exhibition of said  
film during said period and the difference  
between tax paid and tax collected for which  
the exhibitor or cinema owner is eligible for

reimbursement (enclose Statement & sample copies of one ticket of each show):

- 8) Bank account details for crediting reimbursed amount;
- 9) Certified that I have complied with all the terms and conditions of Government Order No. 38/1/2017-Fin(R&C)(Film-2)/943 dated 01-11-2022 and that I am eligible for reimbursement of claimed amount;
- 10) Certified that a copy of Government Order was prominently displayed at the box office and main entrance throughout said period for public information;
- 11) Certified that I have not actually collected any amount of SGST amount from the recipient/viewer for which present claim is filed;
- 12) Certified that endorsement "*SGST not collected from recipient as per Government of Goa Order No. 38/1/2017-Fin(R&C)(Film-2)/943 dated 01-11-2022 in anticipation of reimbursement*" was duly made on each and every ticket sold for admission/entry for the shows and the benefit of this reimbursement is already passed on by me to the recipient/viewer;

- 13) I hereby undertake to refund to the Government of Goa any amount that is reimbursed to me if it is found that I have contravened any terms and conditions of the said Government Order or that there is any unjust enrichment accrued to me from this reimbursement.

Place:-

Date:-

Claimant

#### VERIFICATION

I, Shri/Smt. \_\_\_\_\_ son/daughter/  
/wife of \_\_\_\_\_ aged \_\_\_\_\_  
years, resident of \_\_\_\_\_ on  
behalf of the Taxpayer M/s. \_\_\_\_\_ do  
hereby verify on oath/solemn affirmation that all  
the contents of this claim form and its enclosures  
are true and I have verified the same with the  
records to which I have access.

Solemnly verified at \_\_\_\_\_, Goa on  
this \_\_\_\_\_ the day of \_\_\_\_\_ 2022.

Place:-

Date:-

Claimant

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Published and Printed by the Director, Printing & Stationery,  
Government Printing Press,  
Mahatma Gandhi Road, Panaji-Goa 403 001.

PRICE—Rs. 3.00

PRINTED AT THE GOVERNMENT PRINTING PRESS, PANAJI-GOA—286/120—11/2022.